and used all their resources; and now, as a mother thinks about her children's future, she is thinking about the groceries next week.

America can afford to debate this issue philosophically and how it may have changed our laws or our lives. That luxury is not available to these young families.

It raises in the Senate an important question about how we can respond. Some weeks ago the House of Representatives passed legislation to provide tax relief to families of these victims so that as these young mothers or fathers received their last paychecks or struggled to deal with the financial realities or negotiate perhaps bonuses from employers who are themselves struggling to deal with the impact, they can at least husband these resources without concern that the Federal Government will tax what they have remaining. That legislation has been sent to the Senate Finance Committee. These weeks we have been working to prepare it and have it ready for committee consideration.

I want my colleagues to know that enough time has now passed. I am, on this day, introducing this legislation to the Senate. I will offer it as an amendment when the Senate Finance Committee meets tomorrow to consider stimulus and tax legislation as an amendment.

I commend Senator BAUCUS for not only his support but his efforts in drafting this legislation. I also understand Senator NICKLES wants to understandably change the legislation to include equitable treatment for the victims of Oklahoma City.

The victims' tax legislation will essentially extend the benefits currently offered to military personnel and Government employees who die as a result of combat or terrorism to civilians abroad. The legislation will waive income tax liability for both this year and last year and will refund any income taxes paid in those years to the family.

As I am certain my colleagues would agree, these funds are better used by families to rebuild their lives rather than used by the Federal Government at this moment.

There is, however, the question of those employees who lost their lives and their families who may have had income so modest, they did not pay Federal income tax. Under my legislation, which improves upon the version of the House of Representatives, the Senate bill I am introducing will refund 2 years' worth of payroll taxes to families of those who lost their lives on September 11.

I have also drafted legislation to include significant estate tax relief for families by exempting the first \$3 million in assets from both Federal and State estate taxes and \$8.5 million from Federal estate tax.

These are the funds these families will use for this generation and perhaps succeeding generations to bring order and security to their lives. They should keep this money. It is not for us. If this is the last and only gift a mother or father had to give to their children or husband, or wife to their spouse, that is as it should be. It is not for us.

Current law excludes disability benefits from income if a U.S. employee is injured in a terrorist attack outside the United States. This legislation will also expand this to include those injured in a terrorist attack in the United States.

Every Member of the Senate should feel proud to be part of this legislation. We have offered assistance to the States of Virginia and New York and New Jersey because of the terrorist attacks. We have offered relief to the airline industry to save them from bankruptcy. There is debate now on what should be done for the insurance industry. These things may all be right and proper. They are not complete.

No financial arrangement, no change of the law could possibly be complete unless we address the question of families themselves. Senator CORZINE and I made a solemn pledge to these families that we would not rest until this is done. I can assure you that promise will be kept. There is little else this Government can offer these people. This much, Madam President, we can and should do.

THANKING SENATOR ALLEN

Ms. MIKULSKI. Madam President, I would like to take this opportunity to thank Senator ALLEN for his generosity and his collegiality.

As one of the displaced Hart people, he very graciously offered facilities in his own office to welcome my staff. It was a bridge across the Potomac, hopefully a little bit less expensive than the Woodrow Wilson Bridge. Now we are working together on the capital region security plan. I express in this time this is what bipartisan collegiality is all about.

COVE POINT

Ms. MIKULSKI. Madam President, I want to bring the full attention of the Senate to a national security issue about which I am deeply alarmed. Plans are well underway to reactivate and expand a liquefied natural gas, LNG, terminal at Cove Point in Maryland.

What would this mean? It would mean that foreign ships, transporting flammable liquid natural gas, would come up the Chesapeake Bay and dock $3\frac{1}{2}$ miles down from the nuclear powerplant at Calvert Cliffs.

Can you believe that the Federal Energy Regulatory Commission has given preliminary approval to reopen the

Cove Point LNG facility and will let this type of tanker steam up the bay and park next to a nuclear powerplant? And guess when they did it? They did it on October 11, the 1-month anniversary of the terrorist attack on America.

The President of the United States was warning us against more attacks. The Attorney General had us on high alert. And FERC is signing little pieces of paper saying "you all come from Algeria."

I cannot believe it. Calvert Cliffs, 3½ miles away, needs to be protected. The International Atomic Energy Agency and U.S. officials have warned that nuclear powerplants are at risk.

The Homeland Security Director, Tom Ridge, has called for increased security at nuclear powerplants.

We cannot fly over nuclear powerplants. Why should we be able to dock next to them with an LNG tanker?

From where do these LNG tankers come? One of the main sources is Algeria. Algeria is on every terrorist watch list. It is the home of the Armed Islamic Group, or IGA, a terrorist group with international reach. Islamic radicals from Algeria are key players in bin Laden's terrorist network. But that is OK; an Algerian tanker can just come up and park in Maryland next to a nuclear powerplant. I am concerned that these terrorists could attack ships carrying fuels, posing a real risk.

The mayor of Boston is also worried about it. That is why he tried to keep an LNG tanker out of Boston Harbor.

If LNG tankers are allowed in the Chesapeake Bay near Calvert Cliffs, a nightmare scenario could become a reality.

As America leads the war on terrorism, we cannot do business as usual and issue permits without analysis through a national security prism.

I acknowledge we do need more natural gas in our country. I acknowledge we need to look at energy policy. But while we are looking at the long-range solutions, we should not make short-range decisions that put us further at risk.

So what am I doing about it?

I am demanding that the Chairman of FERC review their permitting process and review their Commission's decision on Cove Point in the interest of national security and national safety. I don't know what they were thinking about on October 11, but they are going do have to rethink this whole process.

I am bringing this matter to the attention of Homeland Security Director Tom Ridge and FBI Director Robert Mueller, urging them to fully consider potential risks from terrorism and to get a hold on the permitting processes that are going on in this country.

I am turning to U.S. Coast Guard Admiral Loy to ensure that the Coast Guard rigorously reviews the Cove Point proposal, working with the Office on Homeland Security and the FBI to